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December 1, 2009

VIA E-MAIL

Honorable Robert D. Drain
United States Bankruptcy Court
Southern District of New York
The Hon. Charles L. Brieant Jr. Federal Building and Courthouse
300 Quarropas Street
White Plains, New York 10601-4140

RE: In re DPH Holdings Corp., et al., Case No. 05-44481 (RDD)

Dear Judge Drain:

I am writing in response to the questions posed by the Court at the omnibus hearing on November 18, 2009 regarding the Thirty-Sixth and Thirty-Seventh Omnibus Claims Objections filed by the reorganized debtors in the above-referenced cases (the "Reorganized Debtors").

Specifically, the Court asked whether the Pension, Benefit, and OPEB Claims listed on Exhibit D to the proposed order for the Thirty-Sixth Omnibus Claims Objection and Exhibit F to the proposed order for the Thirty-Seventh Omnibus Claims Objection (collectively, the "Benefits Claims") were claims for pension benefits, employment benefits, and other post-employment benefits that had been cancelled or whether the Benefits Claims were for such benefits that had been accrued and not yet paid. In response to your question, we have confirmed with Mr. Dean Unrue of Delphi Automotive Systems, LLC, acting in his capacity as the claims administrator for and advisor to DPH Holdings Corp., that the Benefits Claims were for benefits that have been cancelled.

The Honorable Robert D. Drain
December 1, 2009
Page 2

The Court also asked whether the Benefits Claims included any claims for SERP benefits that had been already allowed pursuant to stipulations and agreed orders previously entered by the Court. We have confirmed with Mr. Unrue that the Benefit Claims do not include any such previously allowed claims for SERP benefits.

In addition, please note that the Reorganized Debtors have determined to withdraw the following administrative claims from Exhibit D (Untimely Claims) to the Thirty-Seventh Omnibus Claims Objection. Each of these claims was filed by the Mississippi Worker's Compensation Individual Self-Insurer Guaranty Association (the "Association") on behalf of certain Delphi employees, asserting post-petition claims for workers' compensation benefits.

<u>Claim Number</u>	<u>Employee For Whom Claim Was Filed by the Association</u>	<u>Docketed Debtor</u>
19567	Cathy L. Anderson	Delphi Corp. (05-44481)
19564	Cathy L. Anderson	Delphi Automotive Systems LLC (05-44640)
19565	Delorise Hooker	Delphi Corp. (05-44481)
19562	Delorise Hooker	Delphi Automotive Systems LLC (05-44640)
19556	Eashonda D. Williams	Delphi Automotive Systems LLC (05-44640)
19573	Eashonda D. Williams	Delphi Corp. (05-44481)
19570	Emma C. Kyles	Delphi Corp. (05-44481)
19561	Emma C. Kyles	Delphi Automotive Systems LLC (05-44640)
19571	Joe N. Swan	Delphi Corp. (05-44481)
19558	Joe. N. Swan	Delphi Automotive Systems LLC (05-44640)
19572	Karen D. Washington	Delphi Corp. (05-44481)
19557	Karen D. Washington	Delphi Automotive Systems LLC (05-44640)
19566	Kendrick D. Holmes	Delphi Corp. (05-44481)

The Honorable Robert D. Drain
December 1, 2009
Page 3

<u>Claim Number</u>	<u>Employee For Whom Claim Was Filed by the Association</u>	<u>Docketed Debtor</u>
19563	Kendrick D. Holmes	Delphi Automotive Systems LLC (05-44640)
19555	Lee H. Young	Delphi Automotive Systems LLC (05-44640)
19574	Lee H. Young	Delphi Corp. (05-44481)
19559	Paullion Roby	Delphi Automotive Systems LLC (05-44640)
19568	Paullion Roby	Delphi Corp. (05-44481)
19569	Sharon H. Richardson	Delphi Corp. (05-44481)
19560	Sharon H. Richardson	Delphi Automotive Systems LLC (05-44640)

The Reorganized Debtors had objected to these claims as untimely because they were filed on August 13, 2009, after the July 15, 2009 bar date for administrative claims arising between October 8, 2005 and May 31, 2009. However, after the Reorganized Debtors filed a revised proposed order with their omnibus reply in support of the Thirty-Seventh Omnibus Claims Objection, they determined that the claims listed above were timely filed pursuant to Rule 3005(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), which provides that if a creditor does not timely file a proof of claim under Bankruptcy Rule 3003(c), any entity that is or may be liable with the debtor to that creditor may file a proof of claim within 30 days after the bar date prescribed by Bankruptcy Rule 3003(c). Because the Association may be liable with the Debtors for these claims, Bankruptcy Rule 3005(a) permitted the Association to file these claims within 30 days after the July 15, 2009 bar date. Counsel for the Association has been informed that these claims are being withdrawn from the proposed order for the Thirty-Seventh Omnibus Claims Objection that is being submitted to the Court. For your reference, enclosed is a marked version of Exhibit D to the Thirty-Seventh Omnibus Claims Objection showing that the above-listed claims have been removed from the exhibit.

Accordingly, we respectfully request that the Court enter the following proposed orders:

The Honorable Robert D. Drain
December 1, 2009
Page 4

- Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Expunging Certain (A) Duplicate SERP Claims, (B) Books And Records Claims, (C) Untimely Claims, And (D) Pension, Benefit, And OPEB Claims and
- Order Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To Expunge Certain (I) Prepetition Claims, (II) Equity Interests, (III) Books And Records Claims, (IV) Untimely Claims, (V) Paid Severance Claims, (VI) Pension, Benefit, And OPEB Claims, And (VII) Duplicative Claims.

Respectfully submitted,



John K. Lyons

Enclosures

cc: John Brooks, President, DPH Holdings Corp. (via e-mail)
Dean Unrue, Delphi Automotive Systems, LLC (via e-mail)